

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

HOUSE BILL 82

43RD LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 1998

INTRODUCED BY

JERRY W. SANDEL

AN ACT

RELATING TO TAXATION; AUTHORIZING ADDITIONAL COUNTIES TO
IMPOSE THE LOCAL LIQUOR EXCISE TAX PURSUANT TO THE LOCAL
LIQUOR EXCISE TAX ACT.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-24-9 NMSA 1978 (being Laws 1989,
Chapter 326, Section 2) is amended to read:

"7-24-9. DEFINITIONS. -- As used in the Local Liquor
Excise Tax Act:

A. "alcoholic beverages" means distilled or
rectified spirits, potable alcohol, brandy, whiskey, rum, gin
and aromatic bitters or any similar alcoholic beverage,
including blended or fermented beverages, dilutions or
mixtures of one or more of the foregoing containing more than
one-half of one percent alcohol, but excluding medicinal

Underscored material = new
[bracketed material] = delete

Underscored material = new
[bracketed material] = delete

1 bitters;

2 B. "county" means:

3 (1) a class B county having a population of
4 more than fifty-six thousand but less than seventy-five
5 thousand, according to the most recent federal decennial
6 census or any subsequent decennial census, and having a net
7 taxable value for rate-setting purposes for the 1988 or any
8 subsequent property tax year of more than five hundred million
9 dollars (\$500,000,000) but less than seven hundred million
10 dollars (\$700,000,000);

11 (2) a class B county having a population of
12 more than fifty-five thousand but less than fifty-seven
13 thousand, according to the 1990 federal decennial census, and
14 having a net taxable value for rate-setting purposes for the
15 1997 property tax year of more than one billion one hundred
16 million dollars (\$1,100,000,000) but less than one billion two
17 hundred million dollars (\$1,200,000,000); and

18 (3) a class B county having a population of
19 more than ninety thousand but less than ninety-five thousand,
20 according to the 1990 federal decennial census, and having a
21 net taxable value for rate-setting purposes for the 1997
22 property tax year of more than two billion dollars
23 (\$2,000,000,000) but less than two billion five hundred
24 million dollars (\$2,500,000,000);

25 C. "department" means the taxation and revenue

. 119957. 2

Underscored material = new
[bracketed material] = delete

1 department, the secretary of taxation and revenue or any
2 employee of the department exercising authority lawfully
3 delegated to that employee by the secretary;

4 D. "governing body" means the board of county
5 commissioners of a county;

6 E. "person" means any individual, estate, trust,
7 receiver, cooperative association, club, corporation, company,
8 firm, partnership, joint venture, syndicate or other
9 association; "person" also means, to the extent permitted by
10 law, any federal, state or other governmental unit or
11 subdivision or agency, department or instrumentality thereof;

12 F. "price" means the total amount of money or the
13 reasonable value of other consideration or both paid for
14 alcoholic beverages, inclusive of the amount of any tax paid
15 pursuant to the Liquor Excise Tax Act; and

16 G. "retailer" means any person having a place of
17 business within the county who sells, offers for sale or
18 possesses for the purpose of selling alcoholic beverages
19 within the county. "

20 Section 2. EFFECTIVE DATE. --The effective date of the
21 provisions of this act is July 1, 1998.

1 **FORTY-THIRD LEGISLATURE**

2 **SECOND SESSION, 1998**

3
4
5
6 **February 4, 1998**

7
8 **Mr. Speaker:**

9
10 **Your BUSINESS AND INDUSTRY COMMITTEE, to whom has**
11 **been referred**

12 **HOUSE BILL 82**

13
14 **has had it under consideration and reports same with**
15 **recommendation that it DO PASS, amended as follows:**

16
17 1. On page 2, lines 15 and 16, strike "one billion one hundred
18 million dollars (\$1,100,000,000)" and insert in lieu thereof
19 "one billion two hundred million dollars (\$1,200,000,000)".

20 2. On page 2, lines 16 and 17, strike "one billion two
21 hundred million dollars (\$1,200,000,000)" and insert in lieu
22 thereof "one billion three hundred million dollars
23 (\$1,300,000,000)".

24 **and thence referred to the TAXATION AND REVENUE**
25 **COMMITTEE.**

. 119957. 2

1 FORTY-THIRD LEGISLATURE
2 SECOND SESSION, 1998

3
4 HBI/HB 82

Page 5

5 The roll call vote on Amendment was 8 For 1 Against

6 Yes: 8

7 No: Lutz

8 Excused: Getty, Hobbs, Olguin, Varela

9 Absent: None

10
11 Respectfully submitted,

12
13
14 _____
15 Fred Luna, Chairman

16
17
18
19 Adopted _____ Not Adopted _____
20 (Chief Clerk) (Chief Clerk)

21 Date _____
22
23
24
25

1 FORTY-THIRD LEGISLATURE
2 SECOND SESSION, 1998
3

4 HBI/HB 82

Page 6

5 The roll call vote was 8 For 1 Against

6 Yes: 8

7 No: Lutz

8 Excused: Getty, Hobbs, Olguin, Varela

9 Absent: None
10
11

12 121821.1

13 C:\Reports\H0082B11.wpd
14
15
16
17
18
19
20
21
22
23
24
25

Underscored material = new
[bracketed material] = delete

1 FORTY-THIRD LEGISLATURE
2 SECOND SESSION, 1998

3
4 February 11, 1998

5
6
7 Mr. Speaker:

8
9 Your TAXATION AND REVENUE COMMITTEE, to whom has
10 been referred

11 HOUSE BILL 82, as amended

12
13 has had it under consideration and reports same with
14 recommendation that it DO PASS.

15
16 Respectfully submitted,

17
18
19
20 _____
21 Jerry W. Sandel, Chairman
22
23
24
25

1 FORTY-THIRD LEGISLATURE
2 SECOND SESSION, 1998

3 HTRC/HB 82/a

Page 8

4 Adopted _____ Not Adopted _____

5 (Chief Clerk)

(Chief Clerk)

6
7 Date _____

8
9 The roll call vote was 8 For 2 Against

10 Yes: 8

11 Against: Lujan, Russell

12 Excused: Lovejoy, Porter, Whitaker

13 Absent: None

14
15 G:\BILLTEXT\BILLW_98\H0082

16
17
18
19
20
21
22
23
24
25
Underscored material = new
[bracketed material] = delete